

EXHIBIT 37



Harley-Davidson Motor Company, 3700 West Juneau Ave., PO Box 653, Milwaukee, WI 53201 414/342-4680

April 20, 2004

BY CERTIFIED MAIL – RETURN RECEIPT REQUIRED

Cycle-Craft Co., Inc.
1760 Revere Beach Parkway
Everett, MA 02149
Attention: John F. Atwood, President and Dealer Operator

Re: Inspection of Records

Dear Mr. Atwood:

As you know, Harley-Davidson representatives recently completed an inspection of certain Cycle-Craft Co., Inc. sales records in accordance with Section J.6 of the General Conditions of the Harley-Davidson Dealer Contract ("Dealer Contract"). This inspection was conducted at your dealership facilities in Everett, Massachusetts on February 17-18, 2004.

The inspection of Cycle-Craft records revealed that the following units, identified by VIN number, were falsely reported by Cycle-Craft as motorcycles sold at retail to the customer listed below, when in fact they were purchased from Cycle-Craft by a motorcycle wholesaler, DC Imports International of Deerfield Beach, Florida (DCI). The purchases were made by consecutive cashier's checks drawn at Northern Trust Bank of Florida and delivered by Cycle-Craft to the wholesaler.

VIN	Northern Trust Bank Cashier Check #	Customer/SWR Names	Customer City/State	SWR Date of Sale
1HD1GHV173K318821	301053	Paulovich, S.	Margate, FL	7/30/2003
1HD4CAM163K449790	301052	Lunsford, D.	Coral Springs, FL	7/30/2003
1HD1BSY133Y075190	301051	Christiansen, H.	Boca Raton, FL	7/30/2003
1HD1GEV403K325618	301050	Christiansen, K.	Boca Raton, FL	7/30/2003
1HD1CAP103K448116	301049	Wiingard, H.	Coral Springs, FL	7/30/2003
1HD4CEM183K450253	301048	Stevens, M.	Lighthouse Point, FL	7/30/2003
1HD4CEM113K447680	301047	Lunsford, B.	Coral Springs, FL	7/30/2003
1HD1CAP163K450548	301046	Gusoff, J.	Fort Lauderdale, FL	7/30/2003
1HD1PFD1X3Y954586	301045	Larsen, L.	Margate, FL	7/30/2003
1HD1CGP193K447808	301044	Stimpston, T.	Fort Lauderdale, FL	7/30/2003
1HD1CAP1X3K453887	301043	Gusoff, L.	Fort Lauderdale, FL	7/30/2003
1HD1CAP113K450151	301042	Myllymari, R.	For Lauderdale, FL	7/30/2003

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VIN	Northern Trust Bank Cashier Check #	Customer/SWR Names	Customer City/State	SWR Date of Sale
1HD1CAP153K441145	301041	Lozon, J.	Pompano Beach, FL	7/30/2003
1HD1GEV153K330500	301040	Gusoff, L.	Fort Lauderdale, FL	7/30/2003
1HD4CAM193K451727	301039	Gotham, J.	Plantation, FL	7/30/2003
1HD1CGP143K443654	301038	Kapilla, C.	Fort Lauderdale, FL	7/30/2003
1HD4CEM193K451492	301037	Cagnina, C	Lighthouse Point, FL	7/30/2003
1HD4CEM153K450792	301036	Stevens, E.	Lighthouse, FL	7/30/2003
1HD4CAM143K443289	301035	Green, K.	Lighthouse Point, FL	7/30/2003

The inspection of Cycle-Craft records further revealed that the following sales were made by Cycle-Craft to Lee Custom Cycle, a used motorcycle dealer in Lee, New Hampshire:

VIN	SWR Name	Customer City, State	SWR Date
1HD1BRY443Y089070	Dellacroce, M.	Somersworth, NHJ	7/25/2003
1HD1BVB143Y106103	Issa, R.	Nottingham, NH	7/24/2003
1HD1BVB173Y114065	Gallagher, R.	Hampton, NH	9/9/2003
1HD1FSW183Y644686	Galleger, G.	Hampton, NH	9/9/2003
1HD1BXB433Y115249	Karp, A.	Plaistow, NH	9/19/2003
1HD1FRW403Y746907	Karp, D.	Plaistow, NH	9/19/2003
1HD1GHV103K336352	Rist, D.	Dover, NH	7/25/2003
1HD1BMY453Y052113	Christiansen, J.	Lee, NH	7/25/2003

The foregoing motorcycle sales were falsely reported by Cycle-Craft as retail sales made to the customers listed above. In addition, VIN 1HD1FYW103Y610226 was sold by Cycle-Craft to Lou Winz Auto, a Massachusetts used vehicle dealer, but falsely designated as a retail sale.

Cycle-Craft also submitted false Sales and Warranty Registration Forms for the following units, including giving false or fictitious names and/or dates of sale:

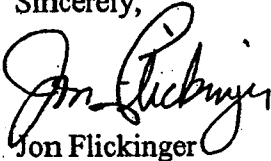
1HD1HAZ133K839405	1HD1HAZ403K842594	1HD1FSW143Y638979
1HD1BWB183Y107390	1HD1BSY123Y105487	1HD1FFW103Y638193
1HD1BMY473Y085436	1HD1BYB493Y097183	1HD1CGP413K431340
1HD1HAZ113K842917	1HD1BJY183Y052286	1HD1HAZ133K848962
1HD1GDV443K314311	1HD1PAC25YY951664	1HD1BXB493Y082225
1HD1BHY143Y099680	1HD1FCW463Y630589	

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Of these, three motorcycles, VIN 1HD1FCW463Y630589, 1HD1PAC25YY951664, and 1HD1CGP413K431340 were falsely reported as having been sold at retail, when in fact they had not been sold at all, but remained in dealer inventory as of the date of inspection.

Should you have any questions with regard to these matters, please contact me.

Sincerely,



Jon Flickinger
Vice President
North American Sales and Dealer Services